

George C. Marshall Space Flight Center  
Marshall Space Flight Center, Alabama 35812

ISO-RS22-2  
Revision A  
November 16, 2000

# ORGANIZATIONAL WORK INSTRUCTION

## Office of the Chief Financial Officer

RS22

# RECONCILIATION PROCESS

Approving  
Authority:

NAME  
<original signed by>

TITLE

ORG

DATE

\_\_\_\_\_  
David K. Bates

\_\_\_\_\_  
CFO

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RS01

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11/16/00

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### DOCUMENT HISTORY LOG

Status (Baseline/ Revision/ Canceled)	Document Revision	Effective Date	Description
Baseline		2/15/00	
Revision	A	11/16/00	Revisions to flow diagrams as a result of IFM review.

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## 1. SCOPE

1.1 Scope. This Organizational Work Instruction (OWI) is applicable to the Accounting Analysis Reports & Property Office within the Office of the Chief Financial Officer (CFO).

1.2 Purpose. The purpose of this OWI is to establish the detailed procedure that will be used to perform the monthly reconciliation of accounting data.

1.3 Applicability. This OWI applies to personnel within the Accounting Operations Office who are responsible for performing monthly reconciliation of accounting data.

## 2. APPLICABLE DOCUMENTS

NASA FMM 9220 General Ledger Accounting

NPG 1441.1C Records Retention Schedules

## 3. DEFINITIONS

None.

## 4. INSTRUCTIONS

The detailed procedure for performing the accounting reconciliations is outlined in the Attachment.

## 5. NOTES

None.

## 6. SAFETY PRECAUTIONS AND WARNING NOTES

None.

## 7. APPENDICES, DATA, REPORTS, AND FORMS

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None.

#### 8. QUALITY RECORDS

The completed hard copy accounting reconciliations are quality records. They are retained until their active reference value ceases, or 3 years, in accordance with NPG 1441.1C, Schedule 9, Uniform File Index (UFI) # 9220. The records custodian is the Team Lead, Accounting Analysis Reports & Property Office.

#### 9. TOOLS, EQUIPMENT, AND MATERIALS

None.

#### 10. PERSONNEL TRAINING AND CERTIFICATION

None.

#### 11. FLOW DIAGRAM

None.

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## Attachment

# Perform Reconciliations

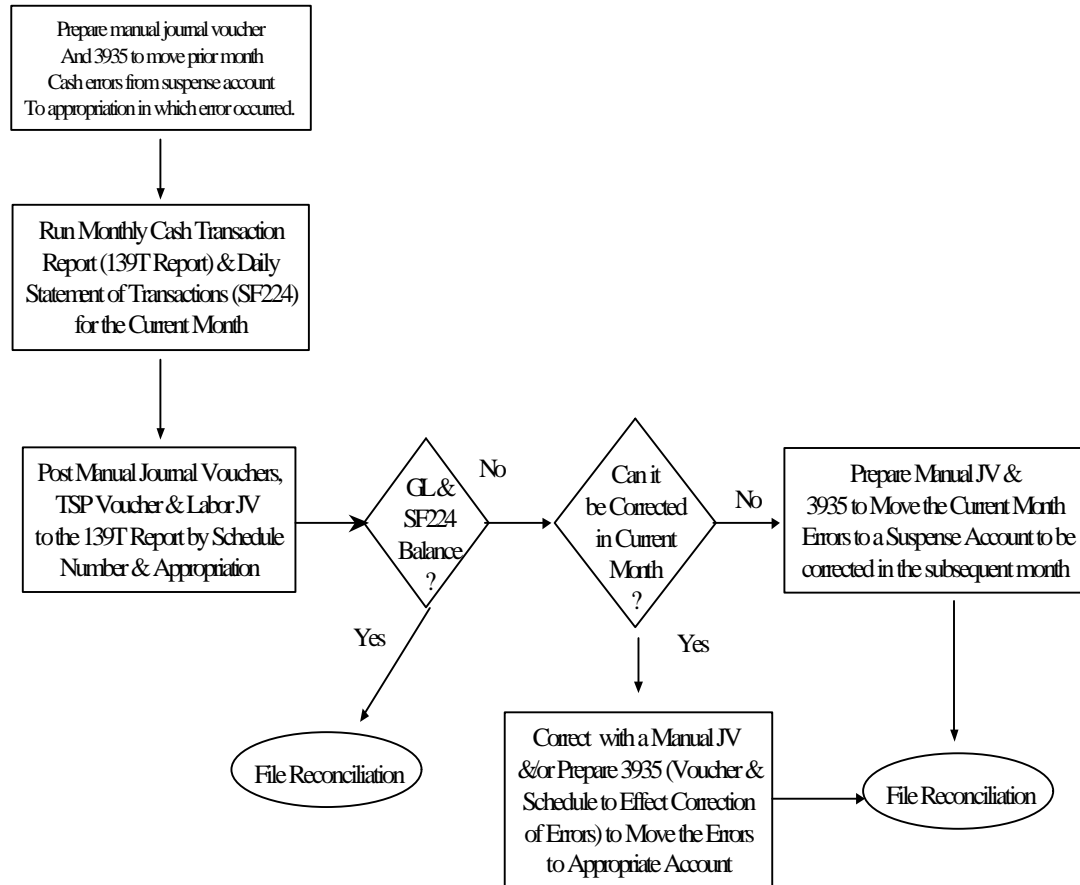
- Perform Monthly Cash Reconciliation
- Allotment Authorization
- Resources Authority Warrant
- Unobligated Commitment
- Cost to Obligations
- Cost to 224
- Advances-Grantees & Contractors
- Prepayments
- Letter Of Credit
- Disbursement to Expended Appropriation
- Reimbursable Accounts
- Unbilled Accounts Receivable
- Accounts Receivable-Reimbursables
- Accounts Receivable-FOIA
- Accounts Receivable-Recertified Checks
- Accounts Receivable-Group Health
- Accounts Receivable-Miscellaneous
- Revenue
- Deposit Funds
- Plans, Allotment & Cost Information (PACI) to General Ledger
- Accounting for Closed Appropriations
- Quarterly Real Property
- Quarterly Closed Appropriation Accounts
- YTD General Ledger to SF224

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## Perform Monthly Cash Reconciliation

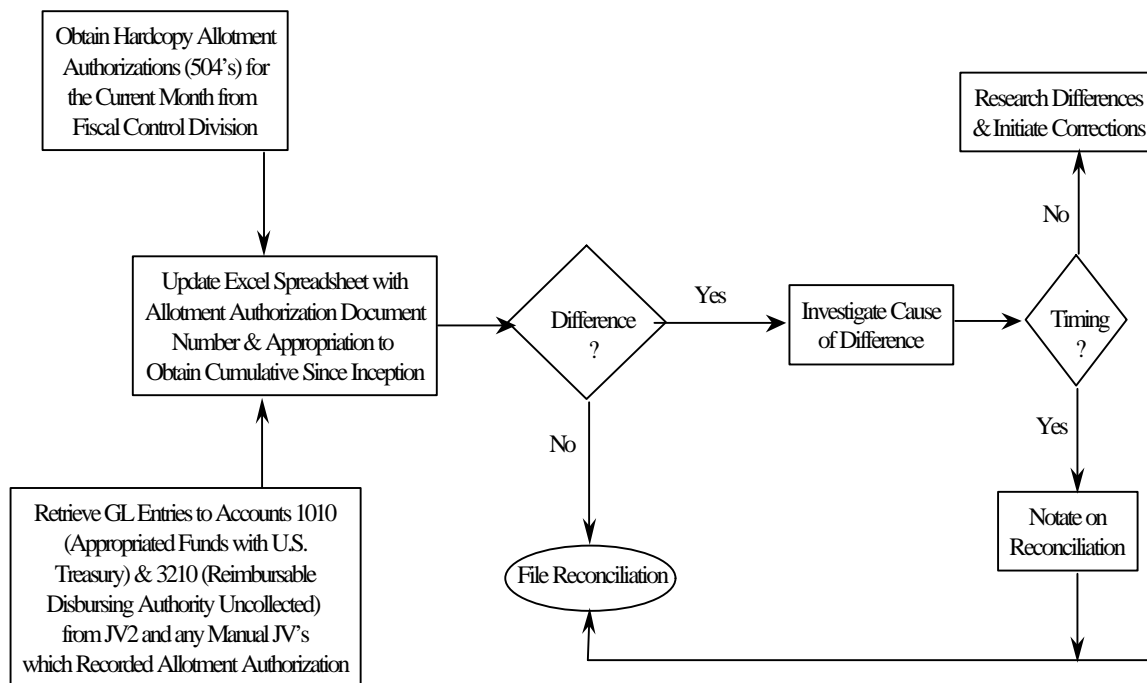


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## Allotment Authorization Reconciliation



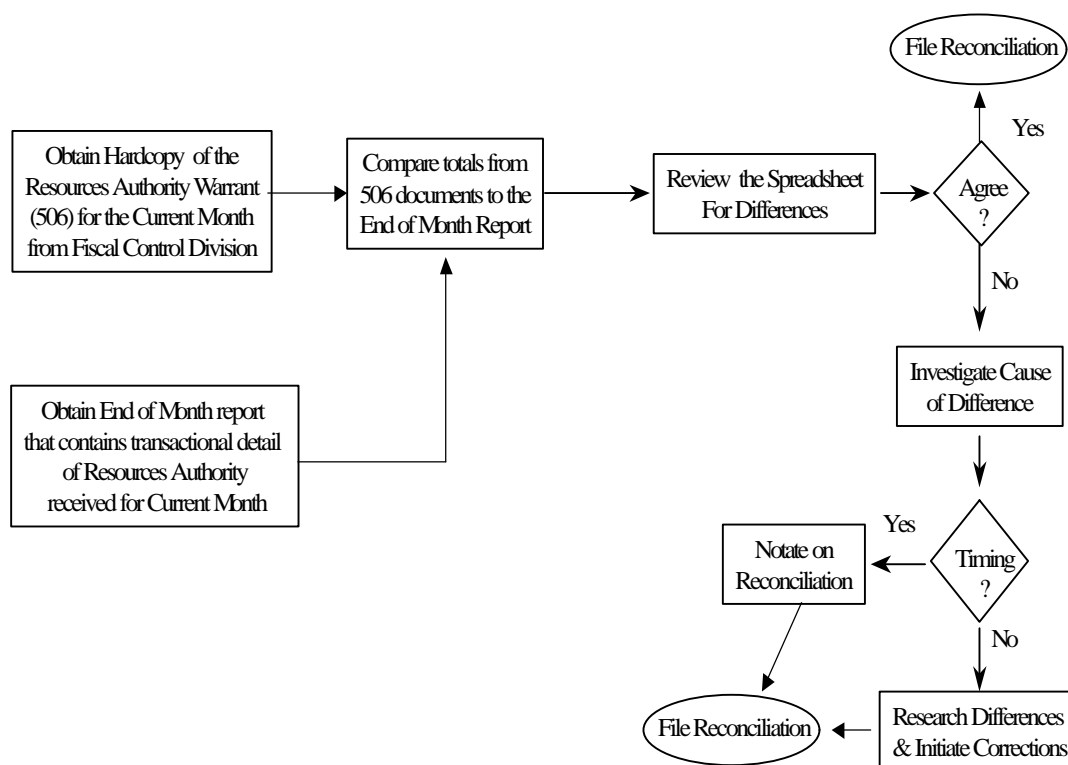
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## Resources Authority Warrant Reconciliation

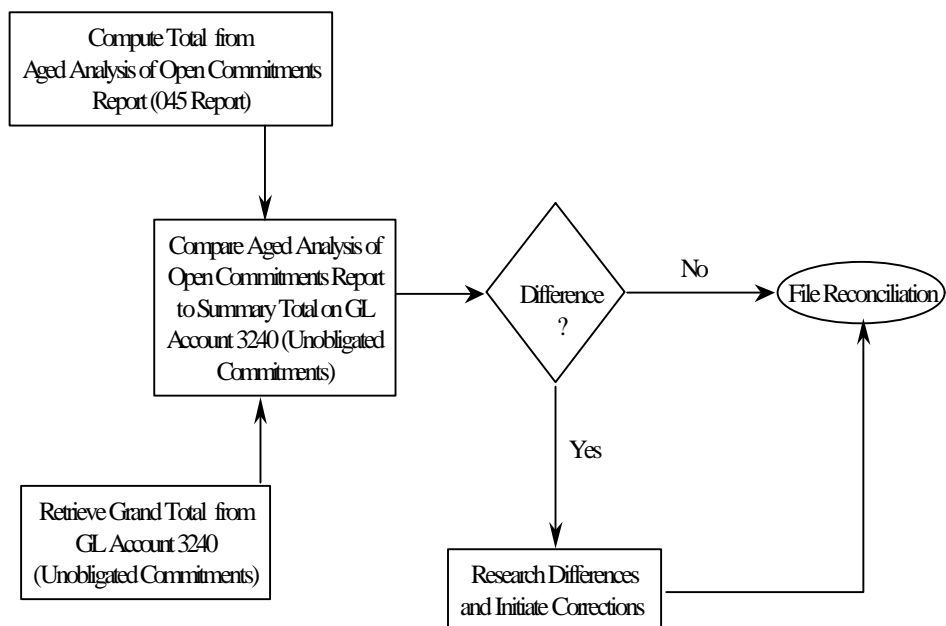


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## Unobligated Commitment Reconciliation

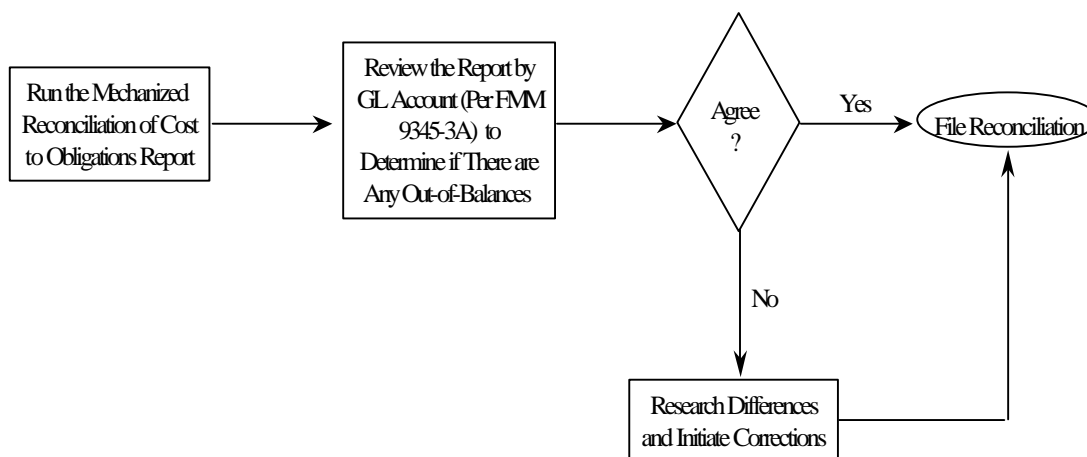


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## Cost to Obligations Reconciliation

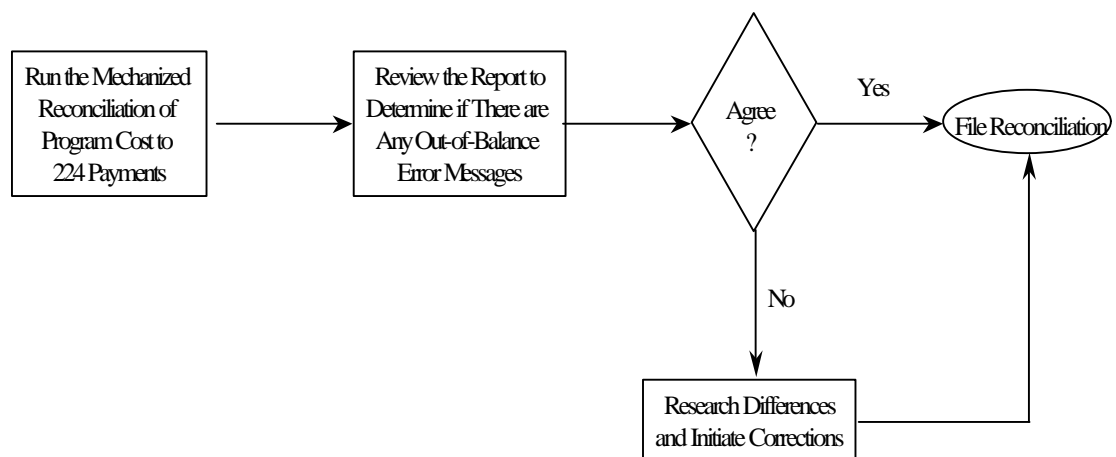


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## Cost to 224 Reconciliation

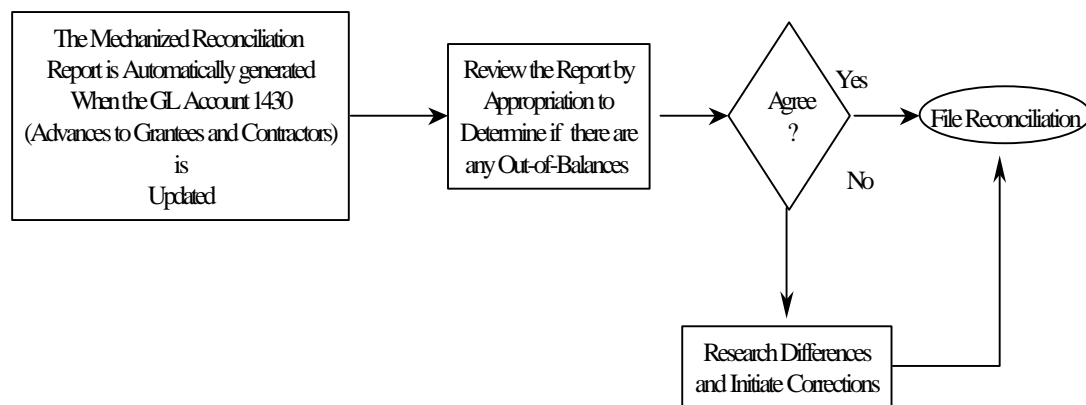


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## Advances Grantees and Contractors Reconciliation

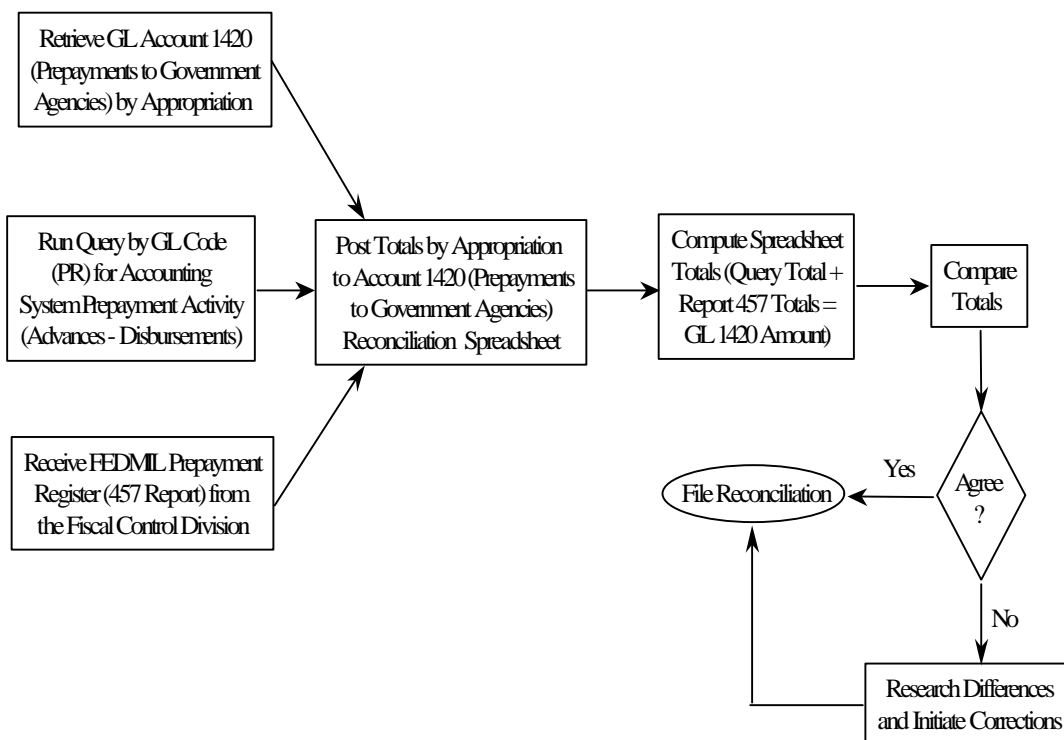


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## Prepayments Reconciliation

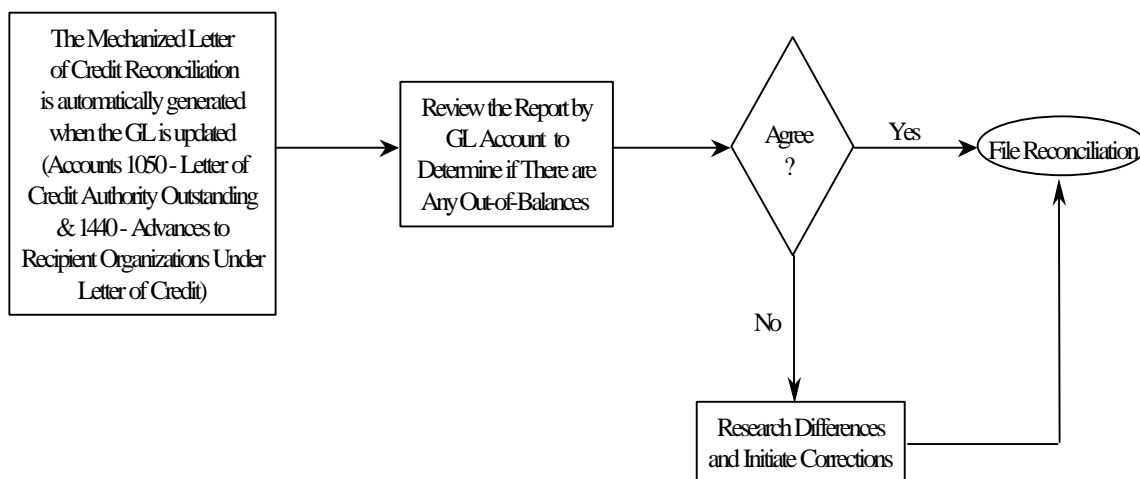


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## Letter Of Credit Reconciliation

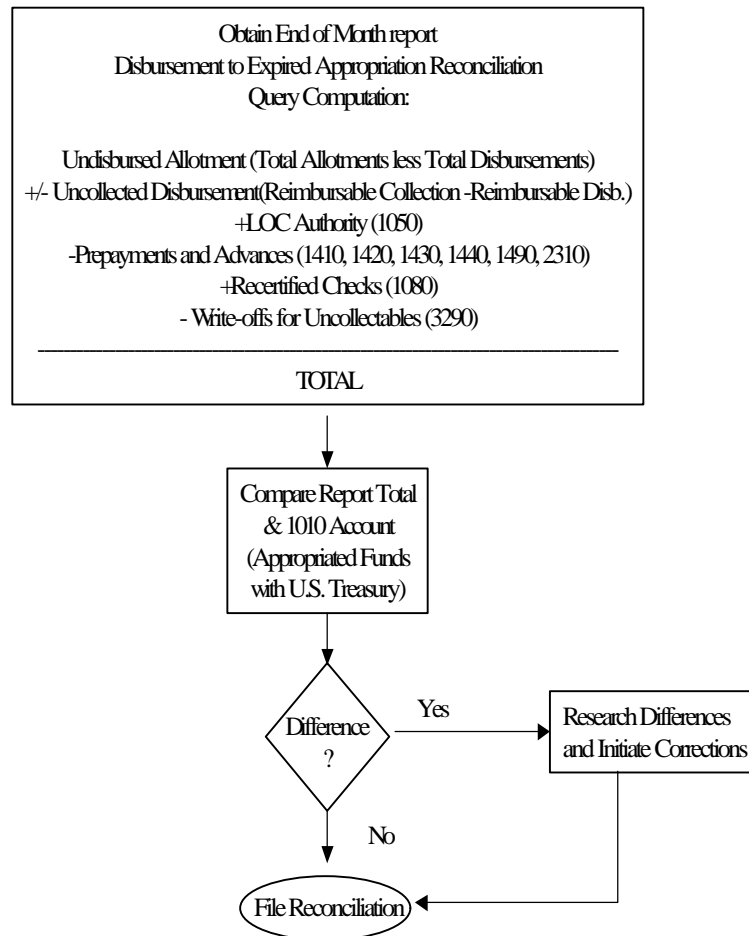


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## Disbursement to Expended Appropriation Reconciliation



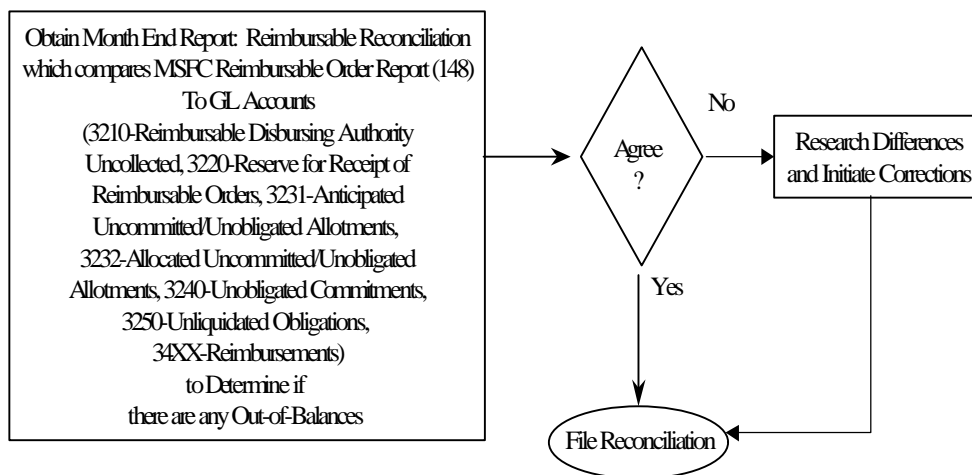
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## Reimbursable Accounts Reconciliation

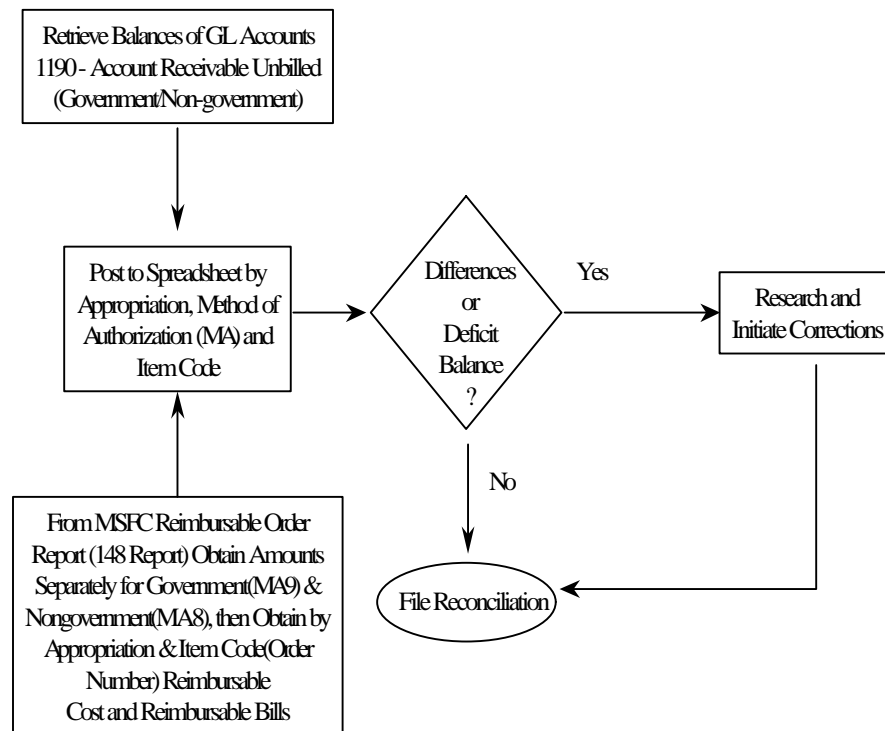


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## Unbilled Accounts Receivable Reconciliation

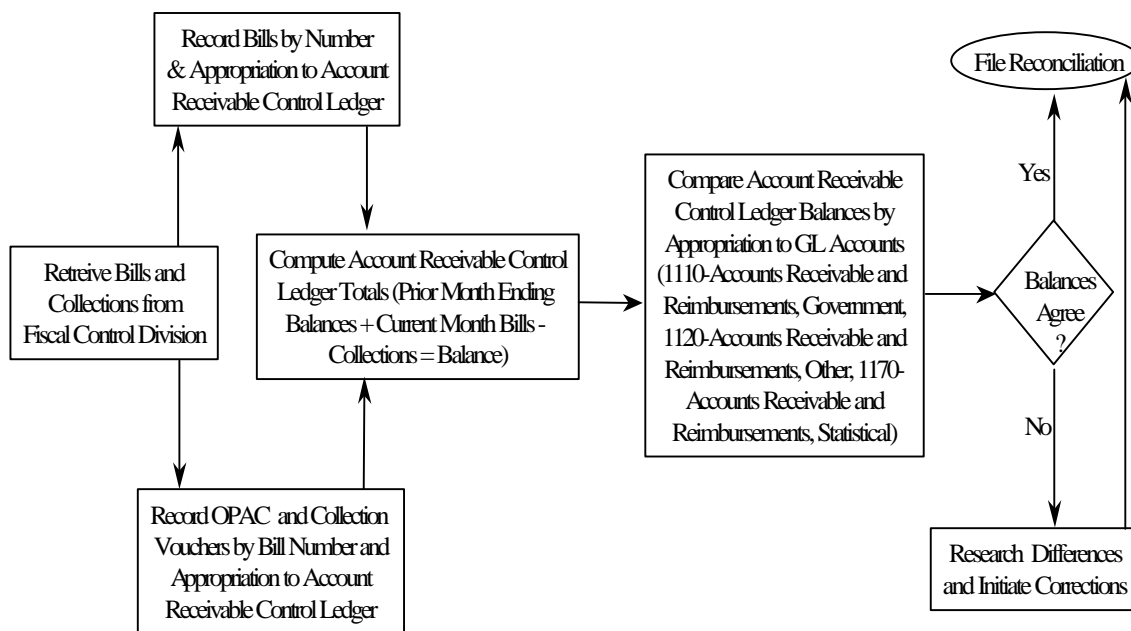


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## Accounts Receivable Reconciliation Reimbursables

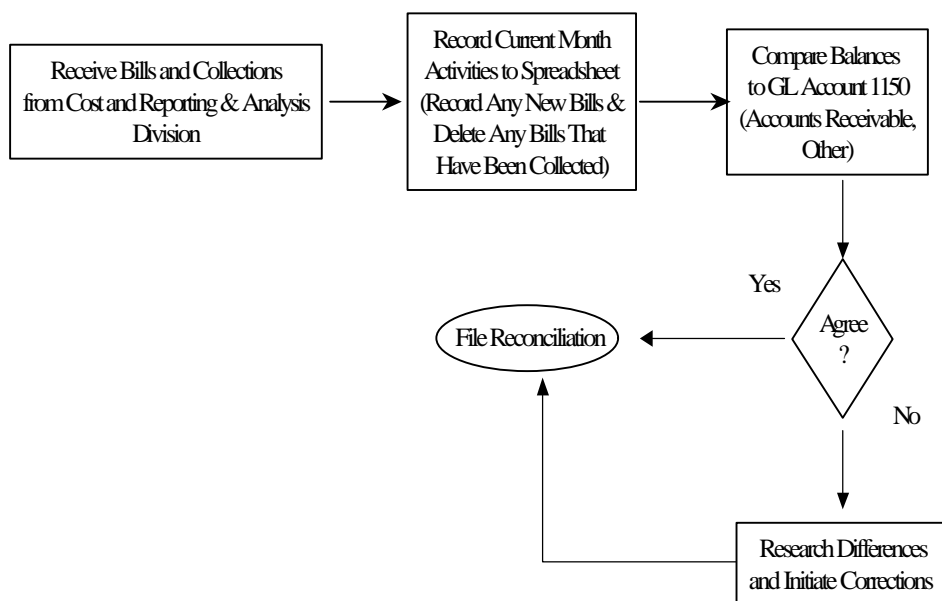


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## Accounts Receivable Reconciliation FOIA

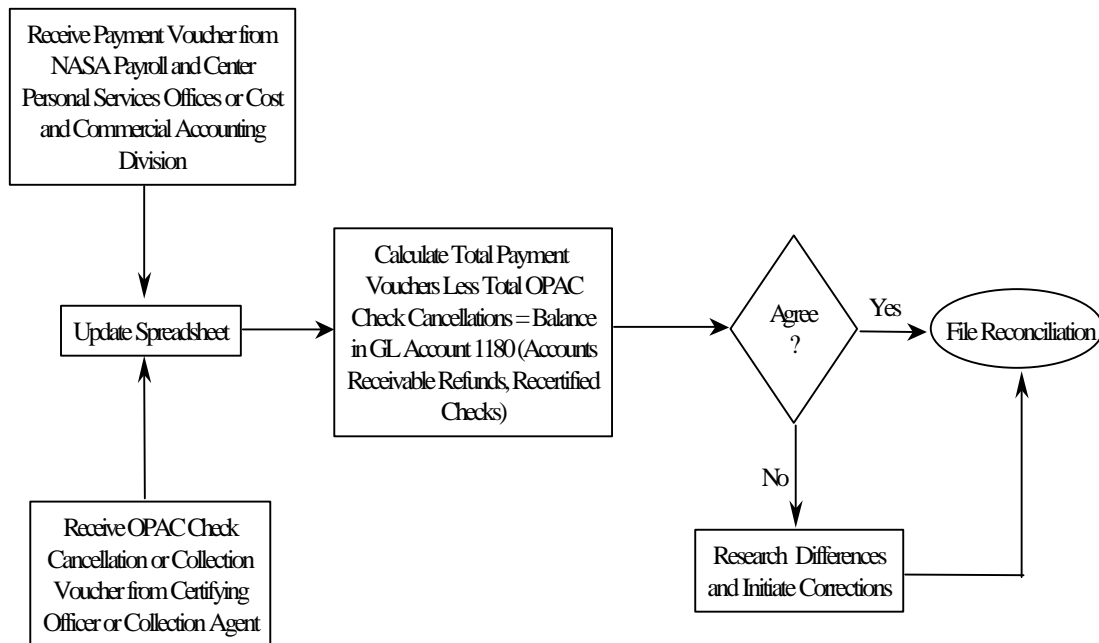


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## Accounts Receivable Reconciliation Recertified Checks

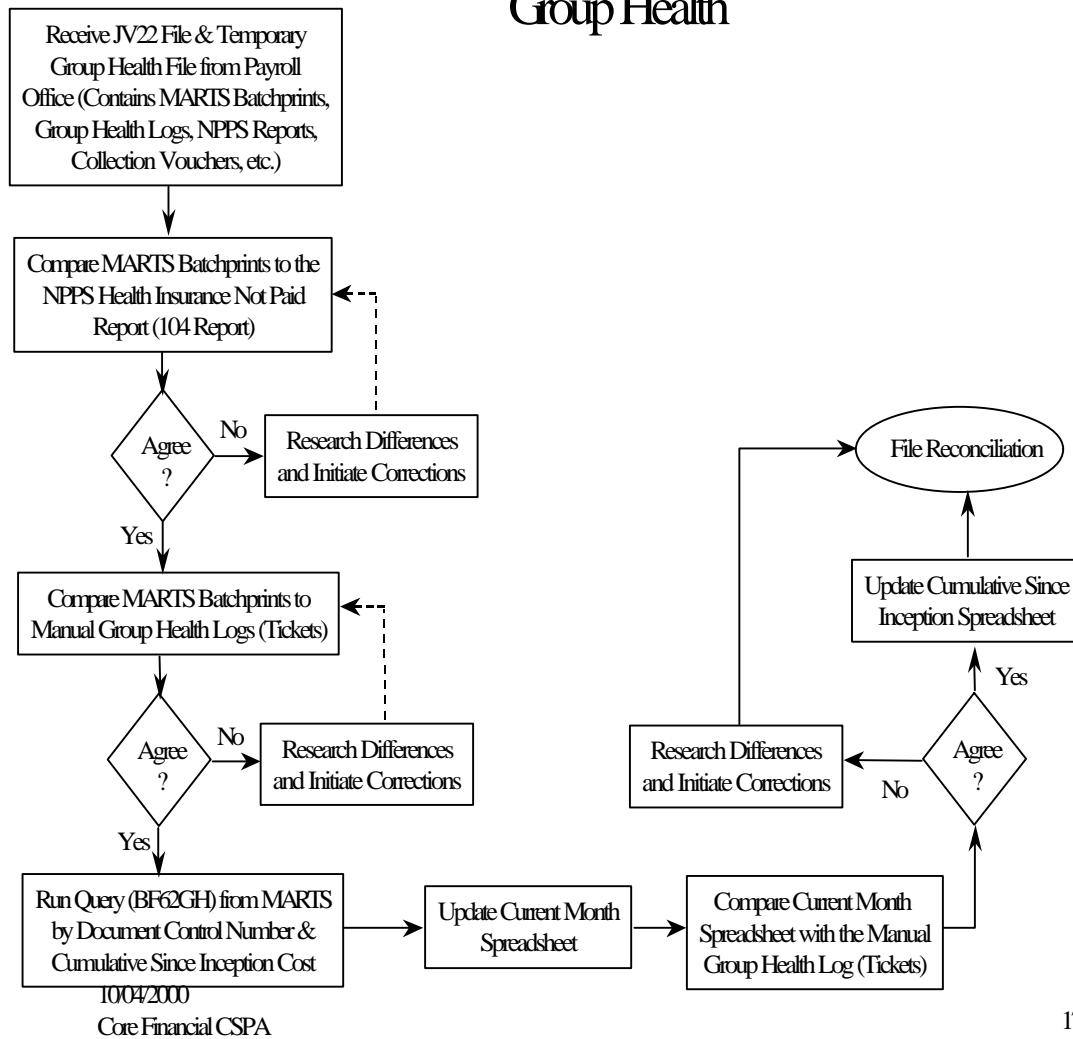


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## Accounts Receivable Reconciliation Group Health

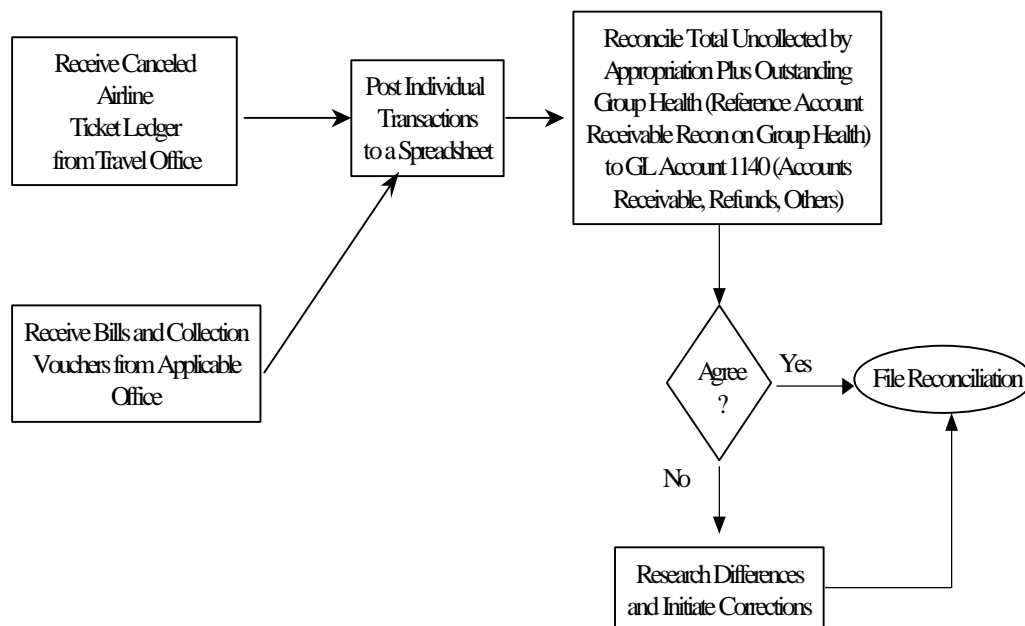


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## Accounts Receivable Reconciliation

### Miscellaneous (i.e. Contract Overpayments, Travel Overpayments, Canceled Airline Tickets, etc.)

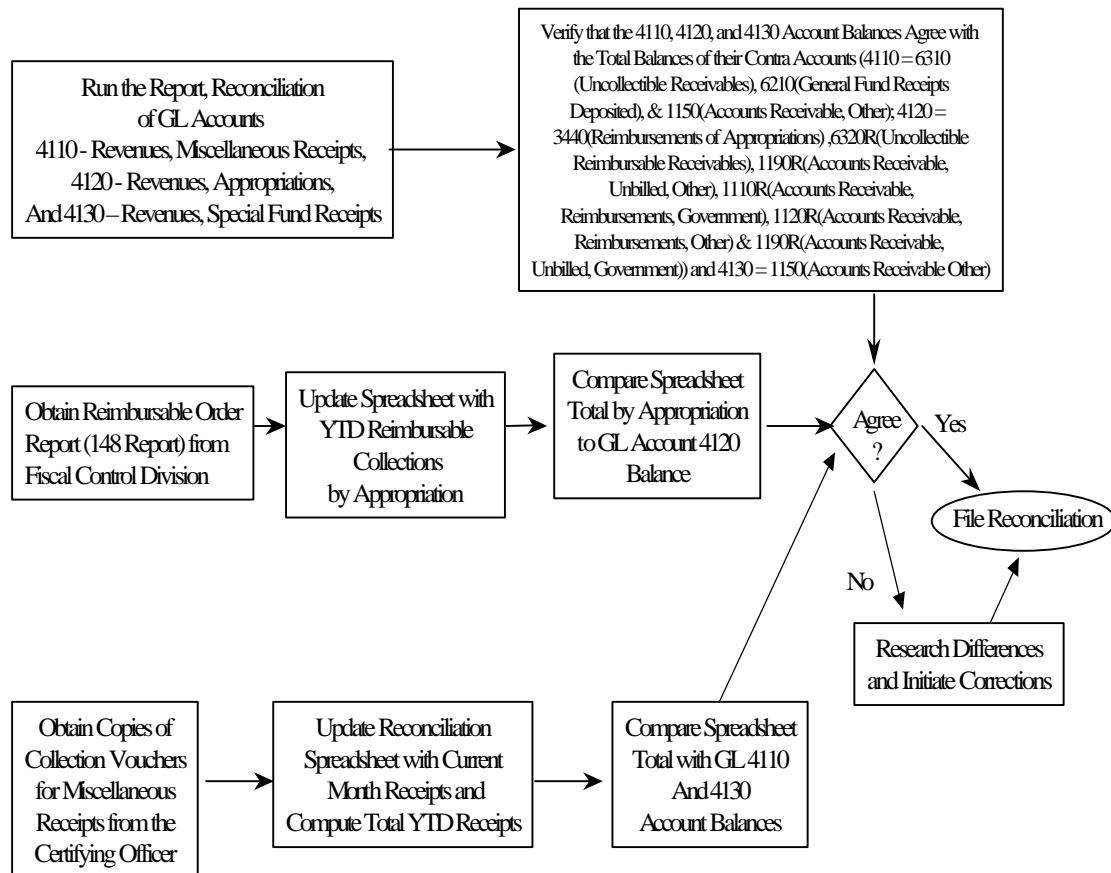


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## Revenue Reconciliation



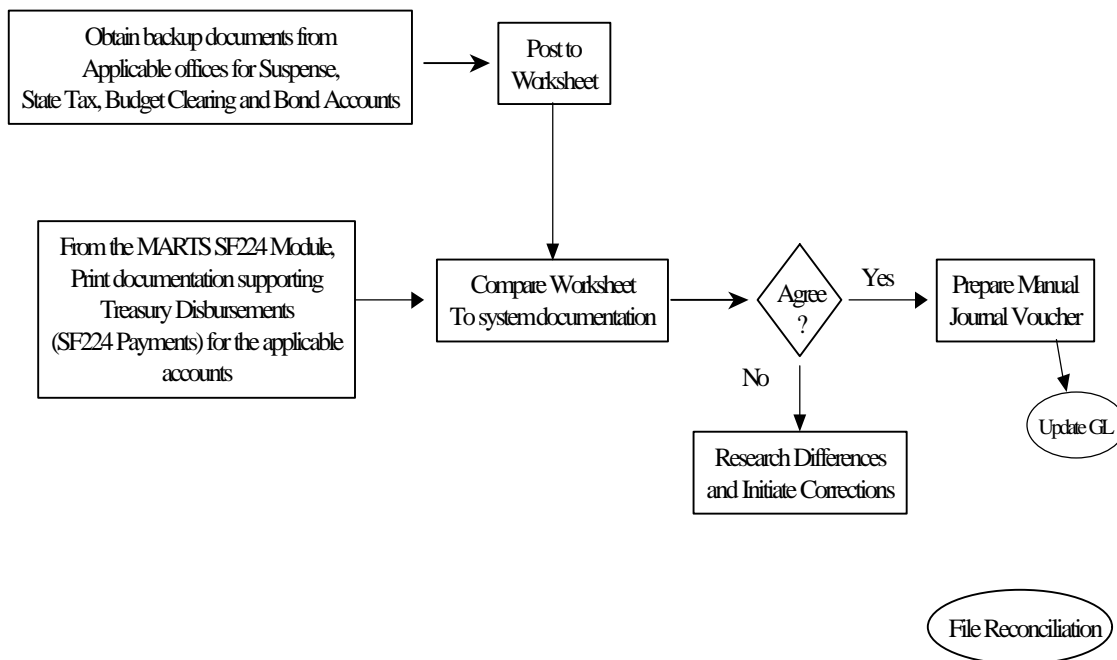
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## Deposit Funds Reconciliation

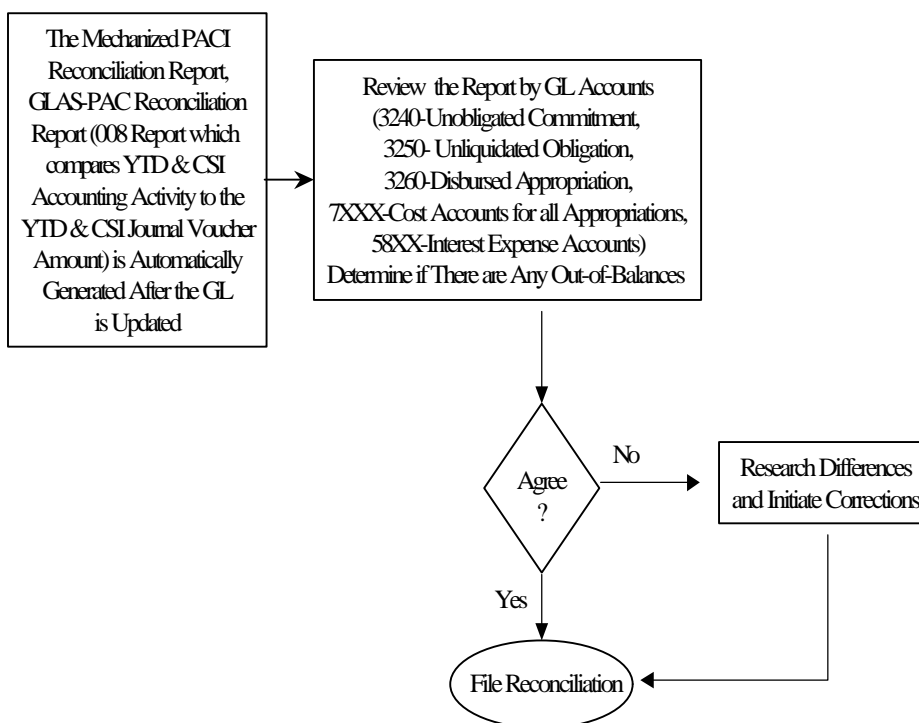


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## Plans Allotment & Cost Information (PACI) to General Ledger Reconciliation

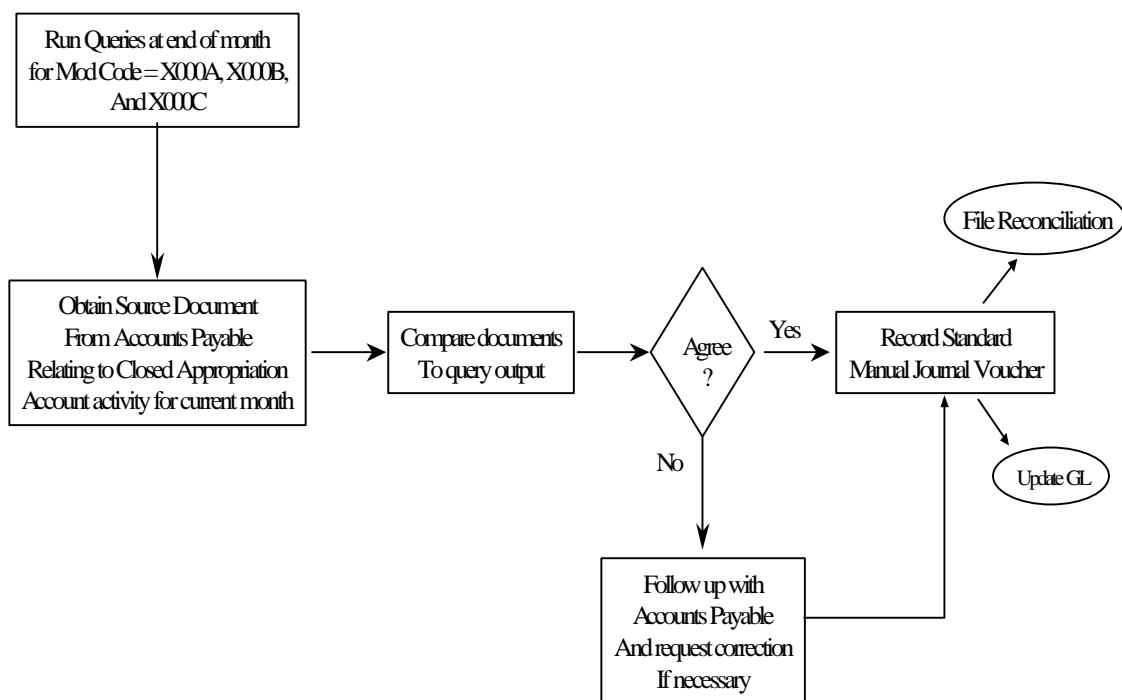


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## Accounting for Closed Appropriation

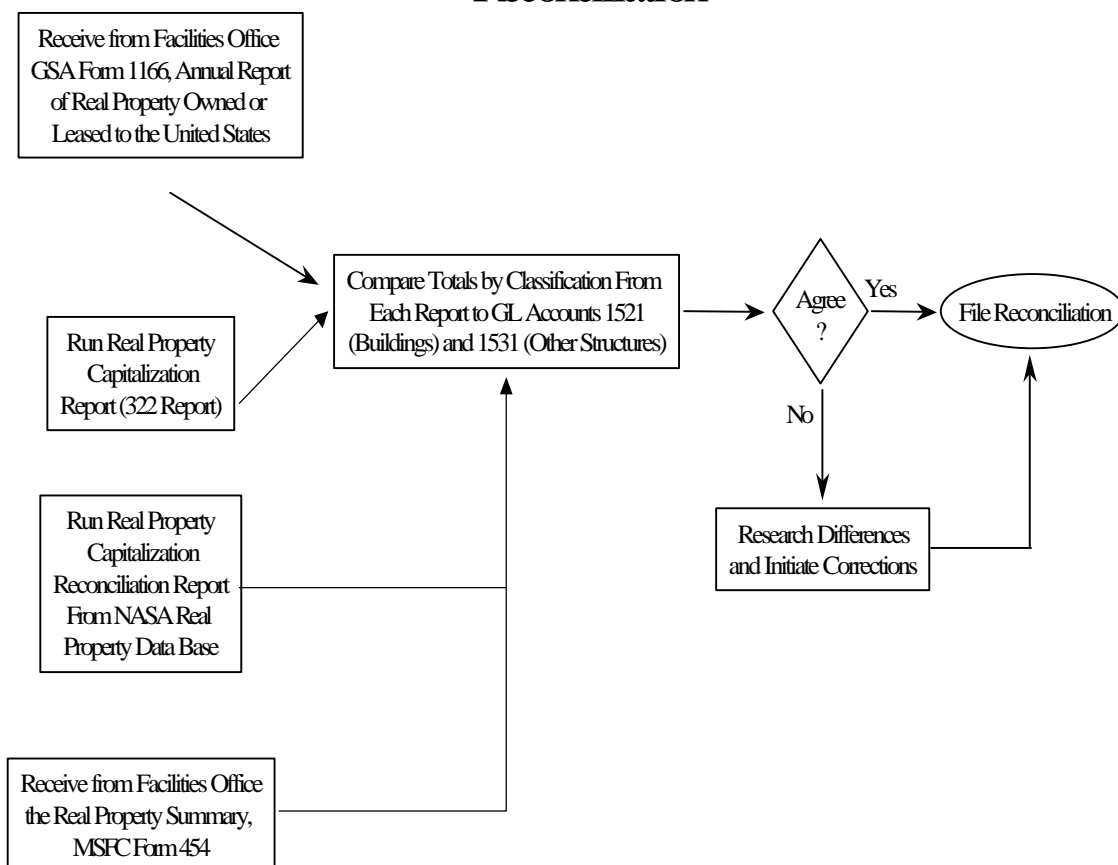


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## Quarterly Real Property Reconciliation

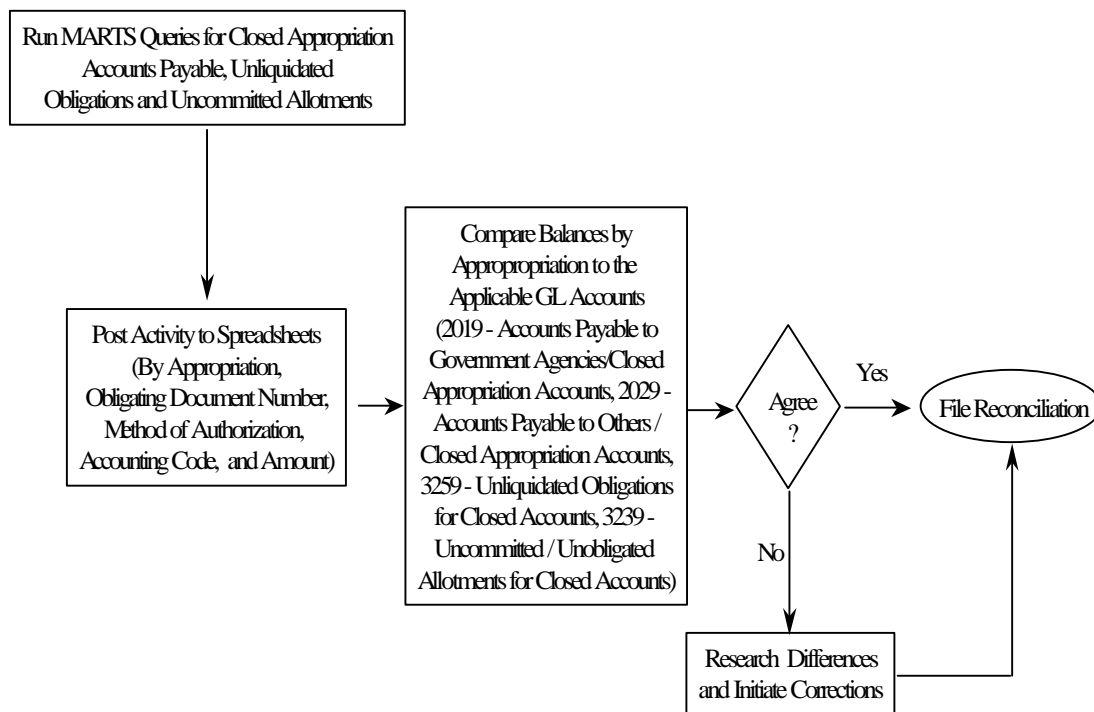


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## Quarterly Closed Appropriation Accounts Reconciliation

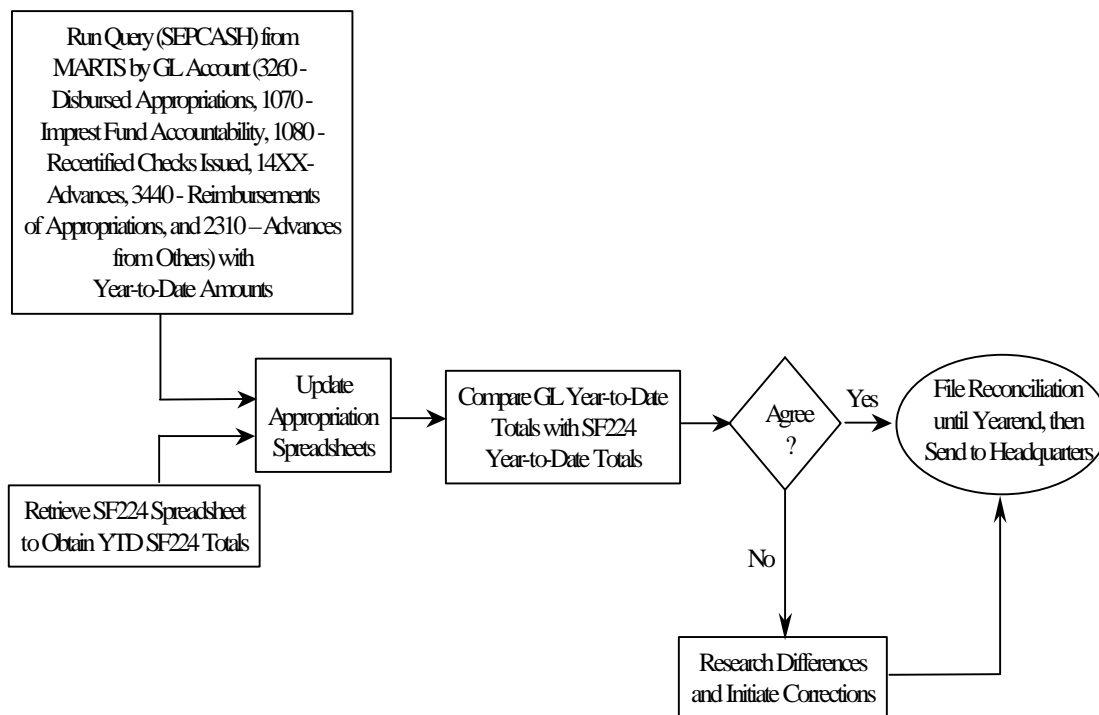


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## YTD General Ledger to SF224 Reconciliation



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